

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	Bell <i>et al.</i>	Confirmation No.:	2845
Serial No.:	10/518,679	Group Art Unit:	1625
Filing Date:	August 16, 2005	Examiner:	B. Robinson
For:	<i>Phenylalkanoic Acid and Phenyloxyalkanoic Acid Derivatives and hPPAR Activators</i>		

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Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE AND AMENDMENT**

Sir:

This paper is submitted in response to the Office Action mailed December 11, 2006. Entry of the subject amendment and consideration of the subject application is respectfully requested.

Please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2.

**Remarks/Arguments** begin on page 14.